Amendments to the Claims:

The listing of claims will replace all prior versions, and listings of claims in the application:

Listing of Claims:

1. (currently amended) A particulate fertiliser composition comprising ~~of~~ particulate urea coated with wet ground sulphur.

2. (currently amended) The ~~A~~ composition of claim 1 in the form of granules or prills.

3. (currently amended) The ~~A~~ composition of claim 1 wherein said wet ground sulphur has been dewatered to some extent prior to the association of the ~~such~~ sulphur with the urea.

4. (currently amended) The ~~A~~ composition of claim 3 wherein said dewatering has been to 8 to 15% moisture.

5. (currently amended) The ~~A~~ composition of claim 3 wherein said dewatering has been to 5 to 20% moisture.

6. (currently amended) The ~~A~~ composition of claim 1 wherein said sulphur has been associated with said urea serially ~~(~~before, ~~or~~ after~~)~~ or simultaneously with a nitrification inhibitor.

7. (currently amended) The ~~A~~ composition of claim 1 wherein said sulphur has been associated with said urea serially ~~(~~before, ~~or~~ after ~~) and/~~or simultaneously with a urease inhibitor.

8. (original) A particulate fertiliser composition of particulate urea coated with both sulphur and a nitrification inhibitor.

9. (original) A particulate fertiliser composition of particulate urea coated with both sulphur and a urease inhibitor.

10. (currently amended) The ~~A~~ composition of claim 8 wherein said sulphur is wet ground sulphur.

11. (currently amended) The ~~A~~ composition of claim 10 wherein at least 90% of the said sulphur is of particle size from 10 to 150 microns of a median particle size of about 75 microns.

12. (currently amended) The ~~A~~ composition of claim 1 wherein said urea is in the form of granules or prills and each such granule or prill has a weight of wet ground sulphur plus moisture plus inhibitor added, ~~(~~expressed as a percentage ~~%~~ of the total weight of prill or granule~~)~~, in the range of from 5 to 20%.

13. (currently amended) The ~~A~~ composition of claim 12 wherein each such granule or prill has a weight of sulphur plus moisture plus inhibitor added, ~~(~~expressed as a percentage ~~%~~ of the total weight of prill or granule~~)~~, in the range of from 10 to 20%.

14. (currently amended) The ~~A~~ composition of claim 10 wherein the sulphur at the time of the coating had a moisture content of from 8 to 15% by weight.

15. (currently amended) The ~~A~~ composition of claim 8 wherein the nitrification inhibitor is incorporated as fine particles or as a solution.

16. (currently amended) The ~~A~~ composition of claim 15 wherein the weight percentage of nitrification inhibitor relative to sulphur is in the range of from 5% to 50%.

17. (currently amended) The ~~A~~ composition of claim 16 wherein the weight percentage of nitrification inhibitor relative to sulphur is in the range of from 10% to 50%.

18. (currently amended) The ~~A~~ composition of claim 9 wherein the weight percentage of urease inhibitor relative to sulphur is in the range of 1 to 12%.

19. (currently amended) The ~~A~~ composition of claim 1 wherein the weight percentage of sulphur relative to urea is from 4% to 15%.

20. (currently amended) The ~~A~~ composition of claim 19 wherein the weight percentage of sulphur relative to urea is from 8% to 15%.

21. (currently amended) The ~~A~~ composition of claim 19 wherein the weight percentage of sulphur relative to urea is from 4% to 10%.

22. (currently amended) The ~~A~~ composition of claim 19 wherein the weight percentage of sulphur relative to urea is from 10% to 15%.

23. (currently amended) The ~~A~~ composition of claim 19 wherein said sulphur at the time of its association with the urea has a water content of from 8% to 15%.

24. (currently amended) The ~~A~~ composition of claim 8 wherein the coating of the urea is with a mixture of the sulphur and the nitrification inhibitor.

25. (currently amended) The ~~A~~ composition of claim 9 wherein the coating of the urea is with a mixture of the sulphur and the urease inhibitor.

26. (currently amended) The ~~A~~ composition of claim 8 wherein the coating of the urea is with a mixture of the sulphur and both a nitrification inhibitor and an urease inhibitor.

27. (currently amended) The ~~A~~ composition of claim 24 wherein said composition ~~product~~ has been formed by combining sulphur ~~(~~that has been ground underwater and subsequently de-watered~~)~~ with the nitrification inhibitor and the subsequent mixing of that mixture with the urea.

28. (currently amended) The ~~A~~ composition of claim 25 wherein said product has been formed by combining sulphur ~~(~~that has been ground underwater and subsequently de-watered~~)~~ with the crease inhibitor and the subsequent mixing of that mixture with the urea.

29. (original) A urea based fertiliser being or having urea granules coated to provide a surrounding matrix of both sulphur and a nitrification inhibitor, the sulphur binding into the urea to create a mixed urea/sulphur transition zone which may include some of said nitrification inhibitor.

30. (original) A urea based fertiliser being or having urea granules coated to provide a surrounding matrix of both sulphur and a urease inhibitor, the sulphur binding into the urea to create a mixed urea/sulphur transition zone which may include some of said urease inhibitor.

31. (original) A urea based fertiliser being or having urea granules coated to provide a surrounding matrix of sulphur, a urease inhibitor and a nitrification inhibitor, the sulphur binding into the urea to create a mixed urea/sulphur transition zone which may include some of one or both of said nitrification and urease inhibitors.

32. (currently amended) A fertiliser in granule or ~~,~~ prill ~~or the like~~ form having a core of urea, an inner peripheral zone of both at least urea and sulphur and an outer peripheral zone of both at least urea and sulphur and an outer peripheral zone of at least sulphur.

33. (currently amended) The ~~A~~ fertiliser of claim 32 wherein one or both of said peripheral zones includes a nitrification inhibitor.

34. (currently amended) The ~~A~~ fertiliser of claim 32 wherein one or both of said peripheral zones includes a urease inhibitor.

35. (currently amended) The ~~A~~ fertiliser of claim 32 wherein one or both of said peripheral zones includes both a nitrification and urease inhibitor.

36. (currently amended) A method of preparing a fertiliser from particulate urea which comprises the step of ~~or includes~~ mixing such particulate urea ~~(~~serially ~~and/~~or simultaneously~~)~~ with a wetground elementary sulphur and a compatible nitrification inhibitor.

37. (currently amended) A method of preparing a fertiliser from particulate urea which comprises or includes mixing such particulate urea ~~(~~serially ~~and/~~or simultaneously~~)~~ with a wetground elementary sulphur and a compatible nitrification and urease inhibitor.

38. (cancelled)

39. (currently amended) The ~~A~~ method of claim 36 wherein said mixing is simultaneous, ~~ie;~~ the wet ground and de-watered sulphur having previously been mixed with the preferably particulate nitrification and/or urease inhibitor.

40. (original) A urea granule or prill based fertiliser having a surround which includes both elementary sulphur and a nitrification inhibitor, the sulphur binding or assisting in the binding of the nitrification inhibitor to the urea.

41. (original) A urea granule or prill based fertiliser having a surround which includes both elementary sulphur and a urease inhibitor, the sulphur binding or assisting in the binding of the urease inhibitor to the urea.

42. (cancelled)

43. (currently amended) The ~~A~~ urea granule or prill based fertiliser as claimed in claim 40 wherein said sulphur was wet ground sulphur.

44. (cancelled)